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Budgetary Control Practices and Financial Accountability of Meru County Government in Kenya

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A B S T R A C T

This study examined the effect of budgetary control practices on financial accountability in Meru County, Kenya, addressing persistent financial mismanagement challenges that have plagued the county's public service delivery. Despite robust regulatory frameworks including the Public Finance Management Act and international standards, Meru County continues to experience significant financial accountability issues, as evidenced by audit reports revealing irregular expenditures exceeding Kshs. 90 million and a budget transparency rating of only 28 out of 100. The study employed a cross-sectional research design targeting 80 key stakeholders involved in budget oversight, including Members of County Assembly and Office of the Auditor General representatives, achieving a 71% response rate. Data was collected using structured questionnaires with 5-point Likert scales and analyzed through multiple linear regression analysis using SPSS version 28. The theoretical foundation rested on Public Choice Theory, Theory of Fiscal Federalism, and New Public Financial Management Theory. Results revealed that budgetary control practices collectively explained 86.4% of the variance in financial accountability ($R^2 = .864$, $F(4,45) = 71.664$, $p < .001$). Budget feedback emerged as the strongest predictor ($\beta = .407$, $p = .011$), followed by budget monitoring ($\beta = .338$, $p = .014$) and budget planning ($\beta = .274$, $p = .003$). Surprisingly, employee training showed no significant relationship with financial accountability ($\beta = -.026$, $p = .846$), challenging conventional assumptions about capacity building effectiveness. The findings demonstrate that structural and procedural mechanisms, particularly feedback systems, monitoring frameworks, and planning processes, serve as more effective accountability drivers than individual capacity-building approaches. The study recommends prioritizing digital feedback platforms, implementing integrated monitoring systems, and adopting innovative experiential learning approaches rather than traditional training methods. These findings provide Meru County with evidence-based strategies for enhancing financial accountability and offer valuable insights for Kenya's broader devolved governance system.

Keywords: Budgetary control practices, financial accountability, county government, budget feedback, budget monitoring

1. Introduction

In the corridors of county governments across Kenya, a critical battle is being fought daily – the battle for financial accountability. At the heart of this struggle lies a fundamental question: How can effective budgetary control practices transform the way public resources are managed and accounted for? This question becomes even more pressing when we examine the case of Meru County, where despite robust guidelines and frameworks, financial mismanagement continues to plague public service delivery.

Financial management and accountability have emerged as defining functions of effective budgetary control practices in both private and public organizations worldwide (Bolívar & Subires, 2018). The global evidence is clear – organizations, particularly in the public sector, face persistent challenges with fund misappropriation (Sartor & Beamish, 2019; Kaufmann et al., 2019; Rustiarini et al., 2019), creating an urgent need for transparent, accountable, and efficient resource utilization (Henttu-Aho, 2018). International frameworks from the International Monetary Fund guidelines for public expenditure (International Monetary Fund [IMF], 2023), OECD best practices for budgeting (Blazey, 2018), and World Bank Program budgeting (World Bank, 2018) have established comprehensive guidelines emphasizing rigorous budgetary controls to combat corruption and ensure public funds serve their intended purposes (World Bank, 2020).

The Nordic countries – Denmark, Finland, Iceland, Norway, and Sweden – stand as beacons of effective public financial management, demonstrating how stringent budgetary controls can lead to higher levels of financial accountability, superior public service delivery, and enhanced economic stability (Smith et al., 2019). Their success lies in maintaining long-term perspectives, linking budget allocations to measurable outcomes, implementing rigorous auditing systems, and adhering to strict fiscal rules (Lapsley & Knutsson, 2018).

However, the African context presents a starkly different reality. Despite borrowing elements from international guidelines such as OECD and IMF frameworks (Okech & Ogola, 2023), African public financial management remains diverse, with varying degrees of effectiveness in budgetary control and financial accountability (Piatti-Fünfkirchen & Schneider, 2018; Steytler & Ayele, 2018). The continent faces unique and interconnected challenges

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that form a perfect storm of financial mismanagement: limited administrative capacity characterized by shortages of qualified budget analysts, accountants, and auditors, weak institutional frameworks (Pasape & Godson, 2022), and limited information technology hindering detailed data analysis (Rosenbloom et al., 2021); political instability that enables the capture of state resources for personal gain and lack of accountability mechanisms (Handaric et al., 2019); and pervasive corruption manifested through embezzlement, fraud, bribery, and weak internal control systems (Bekele & Ago, 2020). The devastating impact is quantifiable – Africa lost approximately fifty billion dollars due to fund embezzlement (Tafirenyika, 2018), representing not just numbers on a balance sheet, but lost opportunities for development. However, efforts to tackle financial misappropriation have generated $1.8 billion in recovered funds (African Development Bank, 2023).

Kenya's public sector accountability operates within a complex web of international standards including the International Public Sector Accounting Standards (IPSAS), developed by IPSASB, United Nations Convention Against Corruption (UNCAC), and OECD Principles of Public Management (Baguma, 2023), alongside local legislation such as the Public Finance Management (PFM) Act and the County Governments Act (Kahutu, 2019). Yet despite this robust regulatory framework, Kenyan counties continue grappling with weak implementation, limited transparency, inefficient budget allocation, and persistent corruption and embezzlement (Ewang, 2019; Musiega et al., 2023).

The introduction of Kenya's devolved system of governance has added new layers of complexity to financial management, with varying levels of capacity and accountability across the forty-seven counties (Ayoo, 2020). Meru County, strategically located in eastern Kenya with a population of 987,653 residents distributed across nine sub-counties and forty-five county assembly wards (Kenya National Bureau of Statistics, 2020), exemplifies these challenges. The county's struggle with financial accountability is not merely academic – it represents real consequences for public service delivery and development project implementation, as evidenced by reports from the Office of the Auditor-General highlighting issues such as misappropriation of funds, non-compliance with procurement regulations, and inadequate financial reporting (Office of the Auditor-General, 2023).

The Office of the Auditor-General's fiscal year 2022/2023 report reveals the stark reality of Meru County's financial management challenges: irregular payment of Kshs. 9,160,000 for a motor vehicle never delivered, unexplained expenditure of Kshs. 71,637,894 on operating expenses including questionable payments to external organizations, and irregular domestic travel expenses of Kshs. 9,590,800 violating National Treasury regulations (Office of the Auditor-General, 2023). These figures represent more than accounting irregularities – they symbolize broken trust, missed opportunities, and the urgent need for systematic reform.

The International Budget Partnership's assessment further underscores these concerns, rating Meru County's budget transparency at only twenty-eight out of one hundred, significantly below the national average of forty-one (International Budget Partnership, 2023). This lack of transparency creates a vicious cycle where public scrutiny becomes impossible, accountability mechanisms fail, and mismanagement perpetuates unchecked.

Understanding the relationship between budgetary control practices – specifically budget planning, feedback mechanisms, monitoring systems, and employee training – and financial accountability becomes crucial not only for Meru County but for Kenya's entire devolved governance system. The persistent nature of financial management issues, evidenced by audit reports spanning nearly a decade, suggests that existing interventions have failed to address root causes, creating an urgent need for evidence-based solutions that can transform how public resources are managed, monitored, and accounted for in Kenya's counties.The broad objective of this study was to determine the effect of budgetary control practices on financial accountability of Meru County. Specifically, the study aimed to:

i. Determine the influence of budget planning on the financial accountability of Meru County
ii. Establish the influence of budget feedback on the financial accountability of Meru County
iii. Assess the influence of budget monitoring on the financial accountability of Meru County
iv. Establish the influence of employee training on Meru County's financial accountability

2. Literature Review

The theoretical foundation for understanding budgetary control practices and financial accountability rests on three interconnected frameworks that illuminate the complex dynamics of public financial management. Public Choice Theory, developed by James M. Buchanan and Gordon Tullock (1962), provides a critical lens through which to examine budgetary decision-making by applying economic analysis to political processes. The theory argues that public officials, like private individuals, are motivated by self-interest and respond to incentives, suggesting that budgetary decisions are not always made with the sole aim of maximizing public welfare but are influenced by various political and personal factors (Hildreth et al., 1997/2022). This perspective reveals how politicians and bureaucrats may make decisions that benefit their own interests or those of special interest groups rather than the general public, potentially leading to inefficient resource allocation, overspending, and a lack of accountability in public financial management (Holcombe, 2023). The theory's relevance to this study lies in its emphasis on the importance of transparent and participatory budget planning processes to mitigate self-interest influences (Cann, 2018) and the need for effective feedback mechanisms to hold public officials accountable (Hildreth et al., 1997/2022).

Complementing this understanding, the Theory of Fiscal Federalism, developed by Wallace E. Oates in 1972, describes how different levels of government divide financial resources and public sector duties (Agrawal et al., 2024). This framework proves particularly relevant for county-level financial management as it provides the economic rationale behind decentralization and optimal allocation of fiscal responsibilities between national and subnational governments. The theory proposes that local governments are often better positioned to provide services specific to their localities due to superior information about local preferences and needs, while recognizing the central government's role in providing public goods with significant spillover effects or economies of scale (Rotulo et al., 2020). This theoretical perspective emphasizes the importance of proper budget planning at the decentralized level to ensure efficient resource allocation based on local needs (Mesfin & Teka, 2023).

The New Public Financial Management (NPFM) Theory, initially developed by Hood (1991) and subsequently refined by others, focuses on applying private sector management techniques to public sector organizations to improve efficiency and accountability (Funck & Karlsson, 2019). This theory advocates for result-oriented budgeting, accrual accounting, decentralized financial management, performance measurement, and increased transparency and accountability (Tavas, 2019). The NPFM framework aligns directly with this study's objectives by emphasizing strategic and results-oriented budget planning, robust performance measurement and reporting systems, continuous monitoring and evaluation of financial performance, and the need for skilled financial managers in public sector accountability (Funck & Karlsson, 2019).

The empirical evidence surrounding budget planning and financial accountability demonstrates a predominantly positive relationship. Studies have consistently shown that effective budgeting control and monitoring processes positively influence government agency accountability (Mujennah et al., 2019), with effective budget control mechanisms enhancing financial accountability (Umri et al., 2024). However, research also reveals implementation challenges, as government agencies often show reluctance to adopt established guidelines despite their proven benefits. The World Bank's (2021) study on Kenya's devolved governments established that units with high levels of public participation demonstrate higher financial accountability, particularly through participatory budgeting approaches. This finding is reinforced by research in Indonesia's Baingan district, which showed positive associations between public participation in budget preparation and financial outcomes such as accountability and transparency (Neltje et al., 2021). Martin (2024) further corroborated these findings, indicating that countries with more robust public participation mechanisms demonstrated improved financial accountability and resource allocation.

Transparency emerges as another critical dimension of budget planning's impact on accountability. Large-scale international studies involving 110 countries have shown that transparency in budget preparation is positively associated with financial accountability and sustainability (Cuadrado-Ballesteros & Bisogno, 2022). This relationship extends to corruption prevention, with research across 75 countries indicating that transparency in budget preparation reduces corruption risk (Brusca et al., 2019). Panel analysis covering 75 countries from 2006 to 2014 established that effective fiscal and budget transparency acts as an anti-corruption tool (Chen & Neshkova, 2019). However, concerns persist about budget preparation transparency in Kenya despite Public Finance Management Act 2012 requirements, with UNICEF (2022) surveys indicating that only a few counties make budgets publicly available.

Internal control systems and audits represent crucial elements of efficient budget preparation. Research in Uganda's Western districts established that weak internal control in budgeting systems leads to poor financial performance contributions (Eton et al., 2018). Similar findings from Kenyan secondary schools involving 303 individuals indicated positive associations between internal control, audit, and financial accountability (Omondi, 2021). However, Kenya's public sector internal control systems are characterized by unclear accountability, weak ethical standards, limited commitment to integrity (Kibwage, 2021), underfunding of audit and control functions, and political pressures undermining audit institution independence (UNICEF, 2022; Ewang, 2019).

Budget feedback mechanisms, integral to participatory budgeting (Bartocci et al., 2022), consistently demonstrate positive effects on financial accountability. Research involving 78 staff from Banda Aceh City Government established budget feedback as a key determinant of financial performance, including accountability (Hamid et al., 2020). Analysis of 70 health and finance stakeholders determined that budgeting monitoring positively influences financial accountability, though budget control is often compromised by weak formulation and execution (Musiega et al., 2023). The emergence of agile budgeting emphasizes flexibility, adaptability, and continuous evaluation through ongoing feedback (Ploder et al., 2020), leveraging real-time financial data to foster accountability by enabling close stakeholder monitoring of spending and performance (Sia, 2024). Collaborative budgeting through continuous feedback processes encourages open communication about financial goals, constraints, and performance, building transparency, trust, and accountability (Bragg, 2020).

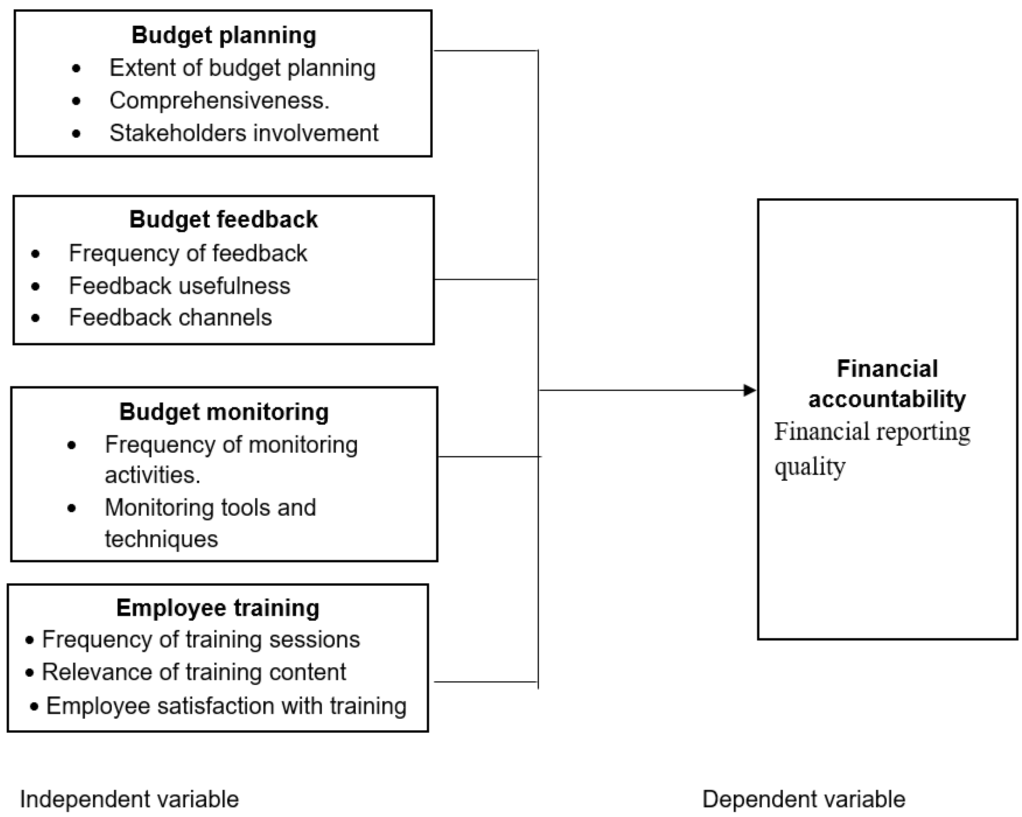
Budget monitoring research consistently links effective monitoring to enhanced financial accountability. Karimi and Gitau's (2020) study of Meru County examined performance-based budgeting through citizen involvement, accountability measures, strategic planning, and oversight systems, finding significant positive relationships with systematic budget monitoring improving financial management, transparency, and accountability. Mathenge et al.'s (2018) research across selected Kenyan counties revealed that budget monitoring, financial resource availability, and financial policies significantly influence financial accountability. International evidence from Uganda showed that internal control systems, particularly monitoring controls and control environment, significantly impact financial accountability (Eton et al., 2022. Nakhmurina's (2024) analysis of state monitoring and municipal performance found that monitoring policies enhance reporting quality, decrease corruption, and improve fiscal health ratios.

Employee training's relationship with financial accountability shows predominantly positive effects, particularly in fraud detection and prevention. Research indicates that fraud training increases staff fraud detection likelihood by 67% (Bishop et al., 2019), with training representing one of the most common anti-fraud measures implemented by organizations. Banking sector research demonstrates that employee training assists in fraud prevention and detection, enhancing accountability (SQN Banking Systems, 2020). Public sector studies confirm that fraud training assists in detecting fraud and enhancing overall accountability (Yuri & Sari, 2022). Research involving 200 business professionals indicated training associations with increased likelihood of rejecting corruption justifications (Hauser, 2018). International guidelines including ISO 37001, OECD Anti-Bribery Convention (1997), and UN Convention Against Corruption (2003) identify training as crucial for enhancing financial transparency in the public sector. Studies of micro, small, and medium enterprises indicated that training improves financial report compilation and digital system usage, significantly boosting financial accountability by equipping organizations with necessary skills for accurate financial reporting (Hidayati & Islamudin, 2023).

However, some research presents contrasting findings. Hashim et al. (2020) established that despite employee training on standard operating procedures and rules, high fraud risks persist in state-controlled enterprises due to multiple stakeholder involvement making monitoring challenging. Arun et al. (2020) indicated that while various administrator training types exist in the public sector, accountability remains affected by power misuse and lack of assurance regarding appropriate public resource use. Training effectiveness is contingent upon supporting factors such as organizational climate support (Canada, 2023).

The conceptual framework in figure 1 illustrates the theorized relationships between the four budgetary control practices and financial accountability in Meru County, providing the analytical foundation for examining how these interconnected variables influence public financial management outcomes.

Figure 1: Conceptual Framework



3. Material and Methods

3.1 Research Design and Study Setting

This study employed a cross-sectional research design to examine the relationships between budget control practices and financial accountability in Meru County, Kenya. The cross-sectional approach was selected for its ability to capture data at a specific point in time, enabling the examination of statistical relationships among multiple variables simultaneously while accommodating resource and time constraints (Ranganathan & Aggarwal, 2018). This design facilitated quantitative analysis of budget control practices including budget planning, feedback mechanisms, monitoring systems, and employee training in relation to financial accountability indicators.

3.2 Study Population and Sampling

Target Population

The target population comprised 80 key stakeholders involved in Meru County's budget oversight and accountability processes: 69 Members of County Assembly (MCAs) including 23 Public Accounts and Investment Committee (PAIC) members and 23 Budget Committee members (with some overlap), plus 11 representatives from the Office of the Auditor General (OAG). This population was selected based on their direct involvement in budget oversight, financial management, and accountability functions, minimizing potential bias from executive or finance department employees.

Sampling Method

Stratified random sampling was employed to ensure proportional representation across different stakeholder groups. The sampling strategy recognized the overlapping membership between PAIC and Budget Committee while maintaining distinct representation from the OAG. No sample size reduction was applied, targeting the complete accessible population of 80 respondents to maximize statistical power and representativeness.

3.3 Data Collection Procedures

Instrumentation

A structured questionnaire served as the primary data collection instrument, ensuring uniformity and consistency across all participants. The questionnaire employed 5-point Likert scales to measure variables including budget planning effectiveness, feedback mechanisms, monitoring practices, employee training adequacy, and financial accountability indicators. This approach facilitated standardized responses while allowing respondents to provide honest assessments without fear of repercussions on sensitive financial accountability topics.

Pilot Study

A pilot study was conducted with 10 employees (10% of study population) from Embu County's finance and audit department to assess instrument feasibility and clarity. This separate population prevented contamination of the main study sample. Pilot feedback informed questionnaire refinements to ensure alignment with study objectives and enhance clarity of measurement items.

3.4 Validity and Reliability Assessment

Validity Testing

Face and content validity were assessed through expert review involving finance specialists and supervisory evaluation. Construct validity was ensured by aligning questionnaire items with established theoretical frameworks and empirical findings in budget control and financial accountability literature. The pilot study further validated instrument clarity, comprehensibility, and relevance.

Reliability Testing

Internal consistency was assessed using Cronbach's alpha with a minimum threshold of 0.7 for acceptable reliability (Ewing & Park, 2020). Variables failing to meet this criterion were excluded from analysis. Additional reliability measures included Split-Half Reliability using Spearman-Brown and Guttman Split-Half Coefficients to assess consistency between questionnaire halves. The 16-item instrument was divided into two 8-item parts for reliability coefficient calculation, ensuring adequate internal consistency before main study implementation.

3.5 Data Analysis Methods

Statistical Analysis

Data analysis was conducted using SPSS version 28. Descriptive statistics included frequencies, percentages, means, modes, and standard deviations. Despite Likert scale data collection, data was treated as continuous for analysis purposes, supported by literature indicating appropriateness of parametric tests for 5-point scales with normal distribution (Sullivan & Artino, 2013; Eiselen & Huyssteen, 2023).

Analytical Model

Multiple linear regression analysis examined relationships between independent variables (budget planning, feedback, monitoring, and employee training) and financial accountability. The regression model was specified as:

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \varepsilon$$

Where Y represents financial accountability (dependent variable), X_1-X_4 represent budget planning, feedback, monitoring, and employee training respectively (independent variables), β_0-β_4 are regression coefficients, and ε is the error term. Pearson correlation coefficients assessed variable relationships prior to regression analysis.

Diagnostic Testing

Model assumptions were verified through comprehensive diagnostic tests. Normality was assessed using P-P plots and histograms, with normal distribution assumed when Q-Q plots showed approximate straight-line patterns and histograms displayed bell-shaped distributions (Roni et al., 2019). Linearity was evaluated through scatter plots of dependent versus independent variables and residual plot examination. Homoscedasticity was assessed through visual analysis of residual scatter plots. Multicollinearity was detected using Variance Inflation Factor (VIF) calculations, with values below 10 indicating acceptable correlation levels (Wolf et al., 2016). Autocorrelation was tested using the Durbin-Watson statistic, with values between 1.5 and 2.5 indicating no significant autocorrelation.

3.6 Ethical Considerations

Ethical approval was obtained from the university research committee and NACOSTI prior to data collection. Participant confidentiality was maintained through secure data storage using encrypted systems and protected cloud storage. Informed consent was obtained from all participants following clear explanation of study objectives. Professional language and unbiased analysis ensured research objectivity. Upon completion, findings will be published on the university dissertation portal and submitted to peer-reviewed journals, maintaining transparency and knowledge sharing commitments while properly acknowledging all referenced sources to uphold academic integrity.

3.7 Variable Operationalization

All variables were measured using 5-point Likert scales. Budget planning was assessed through planning extent, clarity, and stakeholder involvement. Budget feedback examined frequency, usefulness, and channel effectiveness. Budget monitoring evaluated monitoring frequency, tool effectiveness, and report accuracy. Employee training measured session frequency, content relevance, and satisfaction levels. Financial accountability encompassed report accuracy and timeliness, regulatory compliance, stakeholder satisfaction, and transparency perceptions. This operationalization enabled comprehensive assessment of budget control practices and their relationship with financial accountability outcomes in the county government context.

4. Results and Discussion

Sample Characteristics and Data Reliability

The study achieved a 71% response rate (n=57) from the target sample of 80 respondents, with 50 usable questionnaires after data cleaning. The sample comprised predominantly male respondents (58%), with 70% aged 40 years or below, and 86% holding bachelor's degrees or higher. Finance Officers (20%), Budget Committee Members (18%), and Finance Managers (16%) constituted the primary respondent categories, with 46% having 7-10 years of experience in their positions. The instrument demonstrated excellent reliability with Cronbach's Alpha values of $\alpha = .930$ and $\alpha = .897$ for the two scale parts, and strong inter-form correlation ($r = .948$).

The correlation analysis revealed robust positive relationships between all budgetary control practices and financial accountability in Meru County, as shown in table 1. Budget feedback emerged as the strongest correlate ($r = .895$, $p < .001$), followed closely by budget monitoring ($r = .884$, $p < .001$), employee training ($r = .839$, $p < .001$), and budget planning ($r = .818$, $p < .001$). These substantial correlations suggest that budgetary control practices operate as interconnected mechanisms that collectively strengthen financial accountability frameworks.

Table 1: Correlations

		Budget planning	Budget feedback	Budget monitoring	Employee raining	Financial accountability
Financial accountability	Pearson Correlation	.818**	.895**	.884**	.839**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	50	50	50	50	50

**. Correlation is significant at the 0.01 level (2-tailed).

The strength of these correlations aligns with Hamid et al.'s (2020) findings from Banda Aceh City Government, confirming that budget feedback serves as a critical determinant of financial performance. Similarly, the strong monitoring-accountability relationship supports Karimi and Gitau's (2020) earlier research in Meru County, which identified significant positive relationships between oversight systems and performance-based budgeting.

Regression analysis

The multiple regression analysis unveiled compelling insights into the collective and individual contributions of budgetary control practices to financial accountability. The model (shown in table 2) demonstrated exceptional explanatory power, accounting for 86.4% of the variance in financial accountability ($R^2 = .864$, Adjusted $R^2 = .852$, $F(4,45) = 71.664$, $p < .001$. This substantial predictive capacity indicates that the four budgetary control practices serve as powerful determinants of financial accountability outcomes in county governance.

Table 2: Regression model summary

					Change Statistics					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change	Durbin-Watson
1	.930[a]	.864	.852	.265	.864	71.664	4	45	.000	2.153

a. Predictors: (Constant), Employee training, Budget planning, Budget monitoring, Budge feedback

b. Dependent Variable: Financial accountability

Multiple linear regression was used to assess the relationship between independent and dependent variables. The results are shown in table 3. Budget feedback emerged as the most influential predictor of financial accountability (β = .407, t = 2.667, p = .011), suggesting that effective communication of budgetary information yields the strongest impact on accountability outcomes. This finding reinforces the principles of participatory budgeting described by Bartocci et al. (2022) and supports the agile budgeting approach advocated by Sia (2024), which emphasizes real-time financial communication as a cornerstone of organizational accountability.The dominance of budget feedback in the predictive model aligns with Public Choice Theory's emphasis on transparency mechanisms as tools for mitigating self-interested behavior among public officials The significant positive relationship suggests that regular, effective communication about budgetary matters serves as a critical accountability mechanism in county governance.

Budget monitoring demonstrated substantial predictive power (β = .338, t = 2.547, p = .014), confirming its role as a vital accountability mechanism. This finding supports Dubrow's (2020) assertion that effective budget monitoring is a key determinant of financial accountability and reinforces the New Public Financial Management Theory's emphasis on continuous performance evaluation The significant relationship between monitoring and accountability validates Eton et al.'s (2022) findings in Uganda and Dewi et al.'s (2019) research in Indonesia, suggesting that robust monitoring systems transcend geographical boundaries in their effectiveness. However, the moderate implementation frequency observed in the descriptive analysis indicates untapped potential for further strengthening this relationship.

Budget planning showed a significant positive influence on financial accountability (β = .274, t = 3.093, p = .003), confirming its foundational role in accountability frameworks. This finding aligns with Mujennah et al.'s (2019) research and supports the Fiscal Federalism Theory's proposition that local governments possess superior information about local needs, enabling more effective resource allocation .The confirmation of budget planning's significance, despite moderate effectiveness ratings in descriptive analysis, suggests that while the right mechanisms exist, their implementation could be enhanced. This finding resonates with Cuadrado-Ballesteros and Bisogno's (2022) large-scale study demonstrating that transparency in budget preparation positively correlates with financial accountability.

Contrary to expectations, employee training failed to demonstrate a significant relationship with financial accountability (β = -.026, t = -.195, p = .846). This surprising finding challenges conventional wisdom and contrasts with studies by Bishop et al. (2019) and SQN Banking Systems (2020), which highlighted training's positive impact on fraud detection and prevention. This unexpected result may reflect Hashim et al.'s (2020) observation that even well-trained employees may not prevent accountability issues when multiple stakeholders complicate monitoring processes. The finding suggests that knowledge transfer alone may be insufficient to drive accountability without supporting organizational structures and cultures.

The non-significant training effect aligns with Public Choice Theory's limitations, as noted by Butler (2021), where self-interest may persist regardless of training levels. This finding indicates that while training may enhance knowledge, it may not necessarily alter underlying motivations or behaviors that drive accountability.

The regression results provide strong empirical support for multiple theoretical frameworks. The significant relationships between budget feedback, monitoring, planning, and financial accountability validate New Public Financial Management Theory's emphasis on performance measurement and continuous evaluation. The dominance of feedback mechanisms supports Public Choice Theory's prescription for transparency as an antidote to self-interested behavior.

However, the non-significant training effect suggests that Public Choice Theory's assumption about individual motivation may be more complex than originally theorized. The finding indicates that structural and procedural mechanisms (feedback, monitoring, planning) may be more effective than individual capacity-building approaches in promoting accountability.

The predictive model's exceptional explanatory power (86.4% variance explained) provides Meru County with a clear roadmap for enhancing financial accountability. The findings suggest that prioritizing budget feedback systems, strengthening monitoring mechanisms, and improving planning processes would yield the greatest accountability improvements.

The model's practical utility lies in its specificity: for every unit increase in budget feedback, financial accountability increases by 0.296 units, while monitoring and planning contribute 0.205 and 0.170 units respectively. These coefficients provide quantifiable targets for improvement initiatives.

Despite the crucial insights gained from the study, it has limitations . While the high R^2 value demonstrates strong predictive power, the cross-sectional design limits causal inferences. The unexpected training findings warrant longitudinal investigation to understand the temporal dynamics between training interventions and accountability outcomes..The sample's focus on Meru County, while providing contextual depth, limits generalizability to other counties with different governance structures or resource constraints.

5. Recommendations

Meru County should prioritize budget feedback transformation given its dominant predictive power (β = .407), implementing digital feedback platforms with real-time dashboards to revolutionize stakeholder engagement and move beyond traditional consultation meetings to continuous dialogue mechanisms. The county should establish dedicated feedback response units to ensure two-way communication effectiveness, addressing the current gap between feedback frequency and utility. Investment in integrated budget monitoring systems represents a critical pathway forward, with digital monitoring tools and automated alert systems addressing the moderate implementation frequency identified while enabling proactive rather than reactive financial oversight. These systems should incorporate artificial intelligence capabilities to detect anomalies and predict budget variances before they materialize. The unexpected non-significance of employee training demands innovative approaches; rather than traditional classroom-based training, Meru County should adopt experiential learning through mentorship programs, cross-departmental rotations, and performance-based incentive structures, recognizing that training effectiveness may depend more on organizational culture transformation than knowledge transfer alone. Critical research gaps include longitudinal studies examining the causal mechanisms underlying the training-accountability disconnect, comparative analyses across Kenya's 47 counties to identify contextual success factors, and exploration of cultural influences on budget accountability in devolved governance systems. Additionally, investigating the role of political dynamics in budget control effectiveness would provide crucial insights for sustainable accountability frameworks, collectively offering a transformative pathway toward enhanced financial accountability in county governance.

6. Conclusion

This study examined the effect of budgetary control practices on financial accountability in Meru County, focusing on four key dimensions: budget planning, budget feedback, budget monitoring, and employee training. The research demonstrates that budgetary control practices significantly influence financial accountability outcomes in the county government.

Budget planning emerged as a critical driver of financial accountability, with stakeholder involvement in the planning process contributing positively to transparency and participatory governance. The study confirms that effective budget planning establishes the foundation for sound financial management practices and accountability mechanisms within the county administration.

Budget feedback was identified as an essential component of financial accountability, demonstrating the county's commitment to transparency and communication. Regular feedback provision creates opportunities for corrective action and enhances stakeholder confidence in financial management processes. However, the quality and effectiveness of feedback mechanisms require enhancement to maximize their potential impact.

Budget monitoring plays a significant role in strengthening financial accountability through systematic oversight and control mechanisms. The county's capacity to produce accurate monitoring reports provides a solid foundation for governance improvement, though implementation frequency and effectiveness need strengthening.

Contrary to expectations, employee training showed no significant relationship with financial accountability under current implementation conditions. This finding suggests that training effectiveness depends on contextual factors including content relevance, organizational culture, and implementation mechanisms rather than training provision alone.

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8. About the Author(s)

Pamela Karambu Kiriungi is a Certified Public Accountant (CPA) and an active member of the Institute of Certified Public Accountants of Kenya (ICPAK). She is currently pursuing a Master’s degree in Finance and Accounting, driven by a strong passion for advancing financial transparency, accountability, and governance in the public sector. Pamela is also a registered researcher with ORCID: https://orcid.org/0009-0003-0266-1910, reflecting her dedication to credible and traceable academic contributions.

She currently serves at the County Assembly of Meru, where she plays a central role in public financial management, budgeting, and oversight processes. Her responsibilities have afforded her valuable, hands-on experience with the operations of public sector finance and the mechanisms of financial governance.

Pamela holds a Bachelor's degree in a business-related field and has continually demonstrated a keen interest in financial reporting, auditing, and public accountability. These academic and professional experiences have shaped her research interests, which focus on the effectiveness of financial oversight mechanisms, the role of financial transparency in governance, and the enhancement of public financial performance.

CPA Pamela is committed to upholding the highest standards of integrity, accuracy, and accountability in all financial practices. Her research aims to support evidence-based financial reforms that strengthen transparency, boost efficiency, and maximize the value derived from public resources.

Her long-term goal is to influence sound public financial policies through rigorous research, practical engagement, and lifelong professional development.

Dr. Fredrick Warui is a seasoned academic and financial expert currently serving as a Lecturer and the Chairman of the Department of Finance and Accounting within the School of Business, Economics and Tourism at Kenyatta University. With a strong background in finance, accounting, and higher education leadership, Dr. Warui has made significant contributions to both academic scholarship and institutional development.

His academic and research interests span across corporate finance, public financial management, financial reporting, and governance. Over the years, Dr. Warui has supervised numerous postgraduate students and published in peer-reviewed journals, advancing discourse in financial accountability and sustainable economic development.

As a department leader, he has played a pivotal role in curriculum development, quality assurance, and fostering collaborative research within and beyond the university. Dr. Warui is committed to nurturing the next generation of finance professionals through rigorous academic training, mentorship, and innovative teaching methodologies.

His long-standing dedication to academic excellence and impactful research continues to influence financial education and policy discourse in Kenya and the broader East African region.

Conflict of interest

The authors declare that there is no conflict of interest regarding the publication of this work.

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